

**Information Packet and
Application Form**

**MAINE
TAX
AMNESTY**

**Get To Us
Before We
Get To
You**

**DEADLINE FOR AMNESTY:
NOVEMBER 30, 2003**

toll-free: **1• 866• 430• 3161**
www.mainetaxamnesty.org

QUESTIONS & ANSWERS

What is the 2003 Tax Amnesty Program?

Maine Tax Amnesty is an opportunity to clear tax debts, file missing returns, and disclose unreported tax liabilities without fear of criminal prosecution. All Amnesty Applications will be confidential. Maine's Tax Amnesty program begins September 1, 2003, and ends November 30, 2003. Your application must be postmarked before midnight, November 30, 2003.

Who is eligible for Amnesty?

Any individual or business subject to Maine taxes, provided the individual or business is not currently being prosecuted for tax offenses.

What tax periods are eligible?

All tax liabilities or tax returns which were required to be filed on or before August 31, 2003, are eligible. For example, if you did not file your April 2003 Sales Tax, it is eligible. If you did not file or pay your 1999 Maine Individual Income Tax, you are eligible. You may apply for Amnesty for several different types of tax, and you may also apply for Amnesty for more than one tax period.

What tax types are eligible?

All taxes administered by Maine Revenue Services are eligible. These include: Corporate and Individual Income Tax, Withholding Tax, Sales and Use Tax, Motor Fuel Taxes, Inheritance Tax, Estate Tax, Franchise Tax, Insurance Premium Tax, Fire Investigation and Prevention Tax, Property Taxes, Railroad Tax, Telecommunications Tax, Commercial Forestry Excise Tax, Mining Excise Tax, Hospital Excise Tax, Cigarette Tax, Tobacco Products Tax, Mahogany Quahog Tax, Fertilizer Tax, Potato Tax and Sardine Tax. Maine Tax Amnesty does not include Maine Employment Security Contributions, or Taxes due to the Federal Government.

How do I get Amnesty?

You must fill out an Amnesty Application and enclose full payment of the amount due.

Do I need to complete a tax return?

If you have not previously filed a return for the periods in question, or you are filing an amended tax return, you must fill out a return and submit it with your Amnesty Application and payment. If you need back tax forms or additional Amnesty Applications, call 1-866-430-3161.

Can I be denied Amnesty?

You can be denied Amnesty if you are seeking relief on periods relating to a criminal case or prosecution. You can also be denied if you do not send payment with your Application, or if your payment

check is returned for insufficient funds. You may reapply during the Amnesty period and will be granted Amnesty if you then comply with the requirements.

What if I'm unsure whether or not I owe back taxes?

You should call 1-866-430-3161 as soon as possible. Don't wait until the last minute. It may take a while to check your records.

Can I participate in Amnesty if I'm currently in a payment plan for back taxes?

Yes. Your interest will be reduced and your penalty waived provided it is for an eligible period. Call 1-866-430-3161 to find out the exact amount you owe. You must send full payment before November 30, 2003.

If I have paid the taxes and interest, but still owe penalty, am I eligible?

Yes, the penalty will be waived provided it was imposed for an eligible period and you complete an Amnesty Application.

Will applying for Amnesty increase my chance of being audited?

No. Amnesty Applications are confidential. Your chances of being audited are not increased by your participation in Amnesty.

Will Maine Revenue Services turn over a list of Amnesty applications to the IRS?

No. Maine Revenue Services will not provide a list of Amnesty participants to the IRS or to anyone else.

How will I know if I have been granted Amnesty?

You will be notified if there is some reason that Amnesty relief is denied.

What will happen to my Amnesty Application if my check is no good or my credit card is not accepted?

Your application will not be approved and you will be required to pay the full amount. If you think you have a problem, you should call 1-866-430-3161 immediately.

What if I need help?

You should call 1-866-430-3161 or visit the Maine Revenue Services Amnesty Center at the Capitol Shopping Center, 150 Western Avenue, Augusta, Maine. There are tax specialists waiting to help you. Telephone lines and the Amnesty Center will be open Monday through Friday 8:00 am to 5:00 pm and on Saturday from 8:00 am to 12:00 pm from September 1st through November 30th. Telephone lines and the Amnesty Center will be closed on Sundays, Labor Day, Columbus Day, Veterans Day and Thanksgiving Day, except the Amnesty Center and telephone lines will be open on Sunday, November 30th, the last day of Amnesty, from 8:00 am to 12:00 pm.

AMNESTY INTEREST TABLE

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
JAN	0.565	0.508	0.455	0.391	0.333	0.275	0.223	0.167	0.115	0.068	0.027
FEB	0.560	0.503	0.450	0.386	0.328	0.270	0.218	0.162	0.111	0.065	0.024
MAR	0.555	0.499	0.444	0.381	0.323	0.266	0.213	0.158	0.107	0.061	0.021
APR	0.550	0.494	0.438	0.376	0.318	0.261	0.208	0.153	0.103	0.058	0.018
MAY	0.546	0.490	0.433	0.371	0.313	0.257	0.203	0.149	0.099	0.054	0.015
JUN	0.541	0.485	0.428	0.366	0.308	0.253	0.199	0.145	0.095	0.051	0.012
JUL	0.536	0.481	0.422	0.361	0.303	0.248	0.194	0.140	0.091	0.047	0.009
AUG	0.531	0.476	0.417	0.356	0.298	0.244	0.189	0.136	0.087	0.044	0.006
SEP	0.526	0.472	0.411	0.351	0.294	0.240	0.185	0.132	0.084	0.040	
OCT	0.522	0.468	0.406	0.347	0.289	0.235	0.180	0.128	0.080	0.037	
NOV	0.517	0.464	0.401	0.342	0.284	0.231	0.176	0.124	0.076	0.034	
DEC	0.512	0.459	0.396	0.337	0.280	0.227	0.171	0.119	0.072	0.030	

HOW TO USE THE INTEREST TABLE

1. Find the year the return was due. Follow that line down to the month the return was due to determine the interest factor. **The table reflects the Amnesty interest which is half the normal interest rate.**

2. Multiply the tax due, Column C, by the interest rate and enter the result in Column D "Amount of Interest Due."

DUE DATES

- Individual Income Tax returns are usually due in April after the end of the taxable year.
- Corporation Income Tax returns are due in the third month following the close of the taxable year.
- Taxes for monthly, quarterly, semi-annual and seasonal Sales and Withholding accounts are due in the month following the close of the period.

*If the return was due before January 1993 or if the debt is IFTA tax, call 1-866-430-3161 for the appropriate interest rate.



Maine Revenue Services Tax Amnesty Application September 1- November 30, 2003



PART 1 PLEASE TYPE OR PRINT INFORMATION REQUIRED.

TAXPAYER NAME	SOCIAL SECURITY NUMBER	
SPOUSE'S NAME, IF JOINT AMNESTY	SOCIAL SECURITY NUMBER	
BUSINESS NAME	ACCOUNT NUMBER OR EIN NUMBER	
MAILING ADDRESS (NUMBER, STREET, UNIT, APT.)	TELEPHONE NUMBER	
CITY OR TOWN	STATE	ZIP CODE

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT, IF OTHER THAN TAXPAYER

PART 2 BE SURE TO SIGN THIS FORM.

I certify that I have read the information in this form, and I am eligible for Tax Amnesty under the law. I also certify, under penalty of perjury, that all statements are true, complete and correct to the best of my knowledge and belief. ***I also agree to forgo the right to protest or pursue an administrative or judicial proceeding with regard to the tax periods contained in this Amnesty application or to claim any refund of money paid under the Tax Amnesty Program.***

QUESTIONS?

CALL:

1-866-430-3161

<input checked="" type="checkbox"/>	_____ SIGNATURE OF TAXPAYER	_____ DATE
<input checked="" type="checkbox"/>	_____ SIGNATURE OF SPOUSE (IF JOINT)	_____ DATE
<input checked="" type="checkbox"/>	_____ SIGNATURE OF OFFICER OR AGENT (IF APPLICABLE)	_____ DATE

INSTRUCTIONS

Part 1 Type or print the taxpayer's complete name(s). Use current address. Please enter a telephone number where you or a representative can be reached during business hours.

Part 2 Sign and date above after reading the statement in this part. Mail the Amnesty Application to: **Maine Revenue Services, PO Box 9101, Augusta, Maine 04332-9101.**

Part 3 If you have not previously filed a return for the periods in question, or you are filing an amended return, you must fill out a tax return and submit it with your Amnesty Application and payment. Call 1-866-430-3161 for forms or download from www.maine.gov/revenue.

Column A. Type of return:

- Check **Original Return** if this is the first return filed for this period.
- Check **Amended Return** if this is an amended return to a previously filed return.
- Check **Payment Only** if Amnesty Application covers payment on a tax debt for which you have a bill from Maine Revenue Services.

Column B. Enter account information for each type of tax owed. Find the code for the appropriate account type in the account type code table above Part 3. Use a separate line for each account type and for each period. Enter the period beginning and ending dates.

Column C. Tax: Enter amount of tax due.

Column D. Interest: For each tax period and tax listed, choose the rate from the Amnesty Interest Table on page 2 of instructions for the tax period indicated in Column A, and the month the return was due. Multiply the tax (Column C) by the interest rate from the table and enter the interest amount in Column D. If the return was due before January 1993 or if the debt is IFTA tax, call 1-866-430-3161 for the appropriate interest rate.

Column E. Totals: Add tax and interest (Columns C & D) due under Maine Tax Amnesty. Enter in Column E. Add all of the entries in Column E and enter the total in the "Total amount due" box.

Part 4 Indicate method of payment. If you pay by credit card, be sure to fill in the card number and expiration date. Make check payable to Treasurer, State of Maine. Be sure to sign your check.



Send this form along with full payment of the total amount due as indicated on the reverse side of this application to:
MAINE REVENUE SERVICES, PO BOX 9101, AUGUSTA, ME 04332-9101.

Tax Amnesty Application Form

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Account Type Codes

Account Type	Account Type Code	Account Type	Account Type Code	Account Type	Account Type Code	Account Type	Account Type Code
Sales and Use Tax	010	Individual Income Tax	060	Premium Insurance Tax	110	Potato Tax	250
International Fuel Tax	021	Corporate Income Tax	090	Fire Invest. & Prev. Tax	115	Cigarette Tax	180
Gasoline Tax	022	Estate Tax	100	Railroad Tax	120	Tobacco Tax	190
Special Fuel Tax-Supplier ..	023	Franchise Tax	095	Hospital Tax	150	Sardine Tax	280
Special Fuel Tax-user	024	Fiduciary Income Tax	080	Forestry Tax	140	Blueberry Tax	170
Surplus Lines Tax	320	Withholding Tax	030	Telecommunications Tax ...	130	Quahog Tax	270
Tax and Rent Refund	075	Bus. Equip. Tax Reim.	070				

PART 3 INDICATE PERIODS FOR WHICH TAX IS OWED AND AMOUNTS OWED.

A. TYPE OF RETURNS (CHECK ONE)			B. ACCOUNT INFORMATION (SEE INSTRUCTIONS)				C. TAX	D. INTEREST	E. TOTALS
ORIGINAL RETURN	AMENDED RETURN	PAYMENT ONLY	ACCOUNT TYPE CODE	ACCOUNT NUMBER OR EIN	PERIOD BEGINNING	PERIOD ENDING	AMOUNT OF TAX DUE	AMOUNT OF INTEREST DUE	ADD COLUMNS C & D ACROSS
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PART 4 INDICATE METHOD OF PAYMENT.

TOTAL AMOUNT DUE. Enter total of Column E in Part 3 above. Pay this amount. \$ _____

METHOD OF PAYMENT - YOU MUST ENCLOSE FULL PAYMENT OF THE "TOTAL AMOUNT DUE" SHOWN ABOVE.

Indicate payment type:

Make check payable to: Treasurer, State of Maine

☐ CHECK
ENCLOSED
 ☐ MONEY ORDER
ENCLOSED

CHARGE TO MY CREDIT CARD:

☐ VISA
 ☐ MASTERCARD
 ☐ DISCOVER

_____ - _____ - _____ - _____ /

CREDIT CARD NUMBER

EXPIRATION DATE
(MONTH/YEAR)

SIGNATURE OF CARDHOLDER